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February 1, 2022

**VIA ECF**

Honorable Barbara Moses  
United States District Court  
Southern District of New York  
New York, New York 10007

**Re: *Morgan Art Foundation Ltd. v. McKenzie*, 18-cv-04438 (AT)**  
**Letter Motion re MAF's Reply (at ECF 482) filed in support of**  
**MAF's Motion for Sanctions**

Dear Judge Moses:

We write on behalf of Defendant Michael McKenzie d/b/a American Image Art (herein, "McKenzie") to object to Plaintiff Morgan Art Foundation ("MAF") raising new allegations for the first time in their reply papers (ECF 482) offered in support of their pending motion for sanctions (ECF 465). MAF's reply inappropriately raises new allegations of misconduct concerning the sale of artwork which they assert will be the basis of a separate contempt application not yet filed, while attaching to their reply new declarations they claim to be proof. If such an application is actually filed, McKenzie will respond to defend against these allegations and show that MAF again has mischaracterized the facts and that McKenzie did not violate any court order concerning sales of artwork. The claims and declarations with the reply should be disregarded on the pending motion.

Respectfully submitted,

MARKHAM READ ZERNER LLC

*/s/ Bridget A. Zerner*

cc: All Counsel of Record via ECF